

Taxation statistics 2009–10

Table 6B: Fund tax

Selected items, by total income, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

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Selected items, by total income, 2009–10 income year¹

Income items by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
APRA and other funds						
Number of funds	No.	70	3,735	280	30	100
Net capital gain	No.	0	420	65	5	5
	\$	0	2,781,538	3,897,399	601,102	1,939,447
Gross interest	No.	0	3,705	270	30	95
	\$	0	8,148,608	4,899,202	2,073,248	18,073,756
Gross foreign income	No.	0	2,955	230	25	70
	\$	0	3,919,629	2,077,548	1,376,429	19,881,907
Net Foreign Income	No.	0	2,925	225	25	70
	\$	0	3,884,063	2,022,232	1,218,197	19,296,776
Dividends unfranked	No.	0	2,295	220	5	20
	\$	0	2,683,296	1,338,661	105,885	797,811
Dividends franked	No.	0	3,125	225	10	20
	\$	0	24,317,455	9,854,600	889,366	6,021,571
Franking Credit	No.	0	3,120	225	10	20
	\$	0	10,427,332	4,164,995	381,156	2,564,482
Trust distributions unfranked	No.	0	2,340	190	15	60
	\$	0	811,328	438,715	140,644	4,058,566
Trust distributions franked	No.	0	2,625	195	20	65
	\$	0	2,654,539	1,685,427	1,057,781	16,141,698
Trust distributions franking credit	No.	0	2,640	205	20	65
	\$	0	1,519,816	1,137,984	594,532	8,757,176
Trust distributions other	No.	0	3,165	240	20	70
	\$	0	8,931,839	5,234,260	3,888,867	42,132,163
Gross taxable employer contributions	No.	5	655	130	20	75
	\$	38,222,428	20,388,271	34,296,754	14,782,301	550,117,751

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Selected items, by total income, 2009–10 income year¹

Income items by total income		\$5,000,000 - \$9,999,999	\$10,000,000 - \$49,999,999	\$50,000,000 - \$99,999,999	\$100,000,000 or more	Total
APRA and other funds						
Number of funds	No.	40	100	35	105	4,500
Net capital gain	No.	5	10	5	5	515
	\$	5,292,062	37,389,848	4,133,456	3,831,573	59,866,425
Gross interest	No.	40	90	35	100	4,360
	\$	18,178,854	85,980,758	99,913,850	2,313,362,025	2,550,630,301
Gross foreign income	No.	30	70	30	100	3,515
	\$	23,506,144	191,638,885	144,897,718	9,535,270,304	9,922,568,564
Net Foreign Income	No.	30	70	30	95	3,475
	\$	22,587,903	183,944,685	141,872,750	6,741,338,421	7,116,165,027
Dividends unfranked	No.	10	20	10	60	2,645
	\$	1,141,201	6,780,233	3,373,195	400,891,894	417,112,176
Dividends franked	No.	10	25	15	60	3,490
	\$	9,740,439	55,408,089	30,108,593	2,459,562,876	2,595,902,989
Franking Credit	No.	10	25	15	60	3,485
	\$	4,174,618	23,450,873	12,806,374	1,042,860,345	1,100,830,175
Trust distributions unfranked	No.	25	65	25	95	2,820
	\$	7,182,557	39,653,573	21,735,790	478,185,094	552,206,267
Trust distributions franked	No.	30	70	30	95	3,125
	\$	23,222,259	110,759,452	119,127,872	2,054,981,379	2,329,630,407
Trust distributions franking credit	No.	30	70	30	100	3,165
	\$	11,012,231	65,741,360	72,177,546	1,111,442,790	1,272,383,435
Trust distributions other	No.	30	70	30	95	3,720
	\$	30,068,782	219,000,716	271,213,673	5,255,720,529	5,836,190,829
Gross taxable employer contributions	No.	35	90	35	100	1,145
	\$	195,466,205	4,097,211,308	2,580,529,723	48,915,823,290	56,446,838,031

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Selected items, by total income, 2009–10 income year¹

Income items by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999	\$1,000,000 - \$4,999,999
Gross taxable employee or depositor contributor	No.	5	95	60	5	30
	\$	22,392,180	20,497,329	8,213,370	3,043,090	22,777,119
Assessable contributions	No.	0	725	165	25	75
	\$	0	13,845,769	15,093,127	9,559,309	145,805,159
Other income	No.	0	2,540	140	10	50
	\$	0	834,674	1,019,876	470,816	6,798,528
Total income	No.	0	3,735	280	30	100
	\$	0	81,972,191	51,980,726	21,689,390	273,486,871
SMSF funds						
Number of funds	No.	5,300	289,345	75,610	2,280	635
Net capital gain	No.	5	41,985	17,270	1,035	365
	\$	1,469	329,891,150	905,150,329	327,613,505	372,324,094
Gross rent and other leasing and hiring income	No.	5	36,375	26,630	1,145	280
	\$	300	742,631,446	1,703,390,882	266,173,055	112,979,130
Gross interest	No.	40	267,105	73,455	2,235	620
	\$	87,118	1,574,869,448	1,828,885,515	176,828,148	90,797,421
Gross foreign income	No.	15	117,955	40,530	1,150	275
	\$	-70,986	155,343,118	163,619,169	16,509,725	9,590,466
Net Foreign Income	No.	15	117,760	40,490	1,150	275
	\$	-281,619	153,474,264	161,911,997	16,466,620	9,560,734
Australian franking credits from a New Zealand company	No.	0	460	160	10	0
	\$	0	113,937	136,810	18,419	0

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Selected items, by total income, 2009–10 income year¹

Income items by total income		\$5,000,000 - \$9,999,999	\$10,000,000 - \$49,999,999	\$50,000,000 - \$99,999,999	\$100,000,000 or more	Total
Gross taxable employee or depositor contribution	No.	20	60	30	80	385
	\$	12,440,030	174,818,296	158,564,261	3,000,973,293	3,423,718,968
Assessable contributions	No.	35	90	35	100	1,250
	\$	155,676,124	1,929,912,451	1,818,207,012	44,227,587,515	48,315,686,466
Other income	No.	30	65	30	95	2,965
	\$	5,967,156	36,558,112	66,343,416	13,300,981,765	13,418,974,343
Total income	No.	40	100	35	105	4,430
	\$	296,154,658	2,800,135,035	2,671,156,543	79,661,039,793	85,857,615,207
SMSF funds						
Number of funds	No.	15	5	0	5	373,195
Net capital gain	No.	15	5	0	0	60,675
	\$	52,017,884	108,910,071	0	0	2,095,908,502
Gross rent and other leasing and hiring income	No.	10	5	0	5	64,445
	\$	5,523,449	214,029	0	59,280	2,830,971,571
Gross interest	No.	15	5	0	5	343,475
	\$	15,159,860	833,927	0	2,810,232	3,690,271,669
Gross foreign income	No.	5	5	0	0	159,940
	\$	79,511	76,747	0	0	345,147,750
Net Foreign Income	No.	5	5	0	0	159,700
	\$	79,511	76,747	0	0	341,288,254
Australian franking credits from a New Zealand company	No.	0	0	0	0	630
	\$	0	0	0	0	269,166

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Gross payments where ABN not quoted	No.	0	100	30	0	0
	\$	0	143,508	276,489	0	0
Gross distribution from partnerships	No.	45	2,215	1,630	100	20
	\$	-901,017	25,148,138	63,983,774	9,047,951	4,035,817
Dividends unfranked	No.	5	126,755	46,395	1,405	335
	\$	709	177,633,129	203,071,462	19,111,901	10,551,169
Dividends franked	No.	15	179,365	58,225	1,825	480
	\$	35,093	1,522,315,851	1,796,648,121	193,413,440	106,906,281
Franking Credit	No.	15	179,325	58,215	1,825	480
	\$	15,011	651,489,355	769,171,830	82,735,005	45,797,161
Gross distribution from trusts	No.	10	146,035	50,670	1,630	425
	\$	34,166	878,644,109	1,218,240,456	201,763,130	158,800,186
Gross taxable employer contributions	No.	20	145,815	47,305	1,335	340
	\$	374,863	2,945,570,063	3,013,415,331	94,118,589	26,219,497
Gross taxable employee or depositor contribution	No.	5	30,585	23,310	790	200
	\$	1,396	865,435,708	1,515,565,034	76,420,546	26,710,118
Assessable contributions	No.	20	166,990	61,525	1,775	465
	\$	298,906	3,811,017,122	4,529,110,757	170,539,136	52,929,615
Other income	No.	5	27,515	11,250	490	195
	\$	110	53,780,201	116,406,075	36,736,531	72,486,961
Total income	No.	60	289,345	75,610	2,280	635
	\$	-709,754	9,925,567,450	13,303,364,138	1,501,168,131	1,037,168,569

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Gross payments where ABN not quoted	No.	0	0	0	0	130
	\$	0	0	0	0	419,997
Gross distribution from partnerships	No.	5	0	0	0	4,020
	\$	-1,528	0	0	0	101,313,135
Dividends unfranked	No.	5	5	0	0	174,900
	\$	331,902	18,916	0	0	410,719,188
Dividends franked	No.	10	5	0	5	239,925
	\$	11,049,565	143,089	0	15,878	3,630,527,318
Franking Credit	No.	10	5	0	5	239,875
	\$	4,735,526	61,323	0	6,805	1,554,012,016
Gross distribution from trusts	No.	5	5	0	5	198,780
	\$	10,653,464	9,434,134	0	2	2,477,569,647
Gross taxable employer contributions	No.	10	5	0	5	194,835
	\$	924,857	235,581	0	50,779	6,080,909,560
Gross taxable employee or depositor contribution	No.	5	0	0	0	54,895
	\$	250,000	0	0	0	2,484,382,802
Assessable contributions	No.	15	5	0	5	230,795
	\$	1,174,857	235,581	0	50,779	8,565,356,753
Other income	No.	5	5	0	5	39,460
	\$	204,613	15,191,808	0	199,940,811	494,747,110
Total income	No.	15	5	0	5	367,955
	\$	100,929,103	135,119,625	0	202,883,787	26,205,491,049